



January 30, 2001

SENATE BILL No. 586

DIGEST OF SB 586 (Updated January 25, 2001 10:02 am - DI jhm)

Citations Affected: IC 6-2.5; noncode.

Synopsis: Gross Retail Tax Exemption. Exempts sales of certain energy efficient appliances from the state gross retail tax for sales occurring after June 30, 2001, and before January 1, 2006.

Effective: Upon passage.

Server

January 23, 2001, read first time and referred to Committee on Rules and Legislative Procedure.

January 29, 2001, amended; reassigned to Committee on Finance.

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SB 586—LS 8154/DI 13+



January 30, 2001

First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

SENATE BILL No. 586

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-2.5-5-39 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: **Sec. 39. (a) This section applies to retail**
4 **transactions that occur after June 30, 2001, and before January 1,**
5 **2006.**

6 **(b) Sales of the following electrical appliances are exempt from**
7 **the state gross retail tax if the electrical appliances meet or exceed**
8 **the applicable Energy Star efficiency standards developed by the**
9 **United States Environmental Protection Agency and the United**
10 **States Department of Energy:**

11 **(1) A clothes washer.**

12 **(2) A refrigerator.**

13 **(3) A dishwasher.**

14 **(4) A room air conditioner.**

15 **(c) The department shall adopt rules under IC 4-22-2 to**
16 **implement this section.**

17 **(d) This section expires January 1, 2006.**

SB 586—LS 8154/DI 13+



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1 SECTION 2. [EFFECTIVE UPON PASSAGE] (a)
2 Notwithstanding IC 6-2.5-5-39(c), as added by this act, the
3 department of state revenue shall adopt emergency rules to
4 implement IC 6-2.5-5-39, as added by this act, in the same manner
5 as emergency rules are adopted under IC 4-22-2-37.1. These rules
6 must be adopted not later than June 15, 2001. A rule adopted
7 under this SECTION expires on the date the rule is adopted by the
8 department under IC 4-22-2-24 through IC 4-22-2-36 to implement
9 IC 6-2.5-5-39, as added by this act.
10 (b) This SECTION expires January 1, 2003.
11 SECTION 3. An emergency is declared for this act.

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COMMITTEE REPORT

Mr. President: The Senate Committee on Rules and Legislative Procedure, to which was referred Senate Bill No. 586, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill be reassigned to the Senate Committee on Finance.

(Reference is to SB 586 as introduced.)

GARTON, Chairperson

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